

PHARMA AIDS LIMITED
Statement of Financial Position (Un-audited)
For the 1st Quarter ended on September 30, 2022

Particulars	Note	Amount in Taka	
		1st July 2022 to 30th September 2022	1st July 2021 to 30th June 2022
Assets			
Non-Current Assets:		70,511,413	72,274,890
Property, Plant and Equipment	2.00	70,511,413	72,274,890
Current Assets:		320,963,342	307,544,212
Inventories	3.00	82,583,430	63,674,210
Trade and Other Receivables	4.00	143,541,355	152,818,845
Advance, Deposit & Prepayments	5.00	65,358,828	58,930,976
L/C Margin & Others	6.00	3,797,221	7,213,214
Cash and Cash Equivalent	7.00	25,682,508	24,906,967
Total Assets		391,474,755	379,819,102
Equity & Liabilities			
Shareholders' Equity:		314,016,834	308,352,158
Issued Share Capital	8.00	31,200,000	31,200,000
Tax Holiday Reserve		2,867,808	2,867,808
CSR Fund	9.00	1,165,627	1,594,217
Retained Earnings		278,783,399	272,690,133
Non-Current Liabilities:		338,845	271,546
Deferred Tax Liability	15.02	338,845	271,546
Current Liabilities:		77,119,076	71,195,398
Trade Payables	10.00	2,097,264	1,417,218
Loans & Advances	11.00	1,599,997	986,472
Liabilities for Expenses	12.00	10,793,073	8,365,422
Provision for Expenses	13.00	21,889,958	21,832,085
Unclaimed/Undistributed Dividend	14.00	1,978,105	2,104,298
Income Tax Payable	15.00	35,718,589	33,320,952
Liabilities for WPPF	16.00	2,389,320	2,677,221
Liabilities for Provident Fund	17.00	652,770	491,730
Total Equity & Liabilities		391,474,755	379,819,102
NAV	18.00	100.65	98.83

Sd/-
M. A. MASUD
Chairman

Sd/-
FAIZUL HASSAN
Managing Director

Sd/-
SHAHINOOR BABY
Director

Sd/-
MUhibul Hassan Adil
Chief Financial Officer

Sd/-
SHAFIUL HASSAN ASHIK
Head of Internal Audit and Compliance



PHARMA AIDS LIMITED
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
for the 1st Quarter ended on September 30, 2022

Particulars	Note	Amount in Taka	
		1st July 2022 to 30th September 2022	1st July 2021 to 30th September 2021
Net Sales Revenue	20.00	73,077,348	85,733,233
Cost of Goods Sold	21.00	(54,340,615)	(54,122,468)
Gross Profit		18,736,733	31,610,765
Operating Expenses:			
Administrative and Selling Expenses	22.00	(9,727,789)	(9,714,779)
Profit from Operation		9,008,944	21,895,986
Other Income	23.00	-	-
Financial Cost	24.00	(60,547)	(106,218)
Profit before Contribution to WPPF		8,948,397	21,789,768
Contribution to WPPF		(426,114)	(1,037,608)
Profit before Tax		8,522,283	20,752,160
Current Tax Expense	15.00	(2,237,366)	(4,669,236)
Deferred Tax Expense	15.02	(67,299)	-
Profit after Tax for the period		6,217,618	16,082,924
Other Comprehensive Income		-	-
Total Comprehensive Income		6,217,618	16,082,924
Earning per Share (EPS)	27.00	1.99	5.15
Number of Shares used to compute EPS		3,120,000	3,120,000

Sd/-
M. A. MASUD
Chairman

Sd/-
MUHIBUL HASSAN ADIL
Chief Financial Officer

Sd/-
FAIZUL HASSAN
Managing Director

Sd/-
SHAHINOOR BABY
Director

Sd/-
SHAFIUL HASSAN ASHIK
Head of Internal Audit and Compliance



PHARMA AIDS LIMITED

Statement of Changes in Equity (Un-audited)
for the 1st Quarter ended on September 30, 2022

Particulars	Share Capital	Tax Holiday Reserve	CSR Fund	Retained Earnings	Total
Balance as on 01 July, 2022	31,200,000	2,867,808	1,594,217	272,690,133	308,352,158
Net profit for the period	-	-	-	6,217,618	6,217,618
CSR Fund Current period expenses	-	-	(552,942)	-	(552,942)
CSR Fund Provision @ 2%	-	-	124,352	(124,352)	-
Balance as on 30 September, 2022	31,200,000	2,867,808	1,165,627	278,783,399	314,016,834

Statement of Changes in Equity (Un-audited)
for the 1st Quarter ended on September 30, 2021

Particulars	Share Capital	Tax Holiday Reserve	CSR Fund	Retained Earnings	Total
Balance as on 01 July, 2021	31,200,000	2,867,808	2,694,021	254,220,595	290,982,424
Net profit for the period	-	-	-	16,082,924	16,082,924
CSR Fund Current period expenses	-	-	(386,316)	-	(386,316)
CSR Fund Provision @ 2%	-	-	321,658	(321,658)	-
Balance as on 30 September, 2021	31,200,000	2,867,808	2,629,363	269,981,861	306,679,032

Sd/-
M. A. MASUD
Chairman

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FAIZUL HASSAN
Managing Director

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SHAHINOOR BABY
Director

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Chief Financial Officer

Sd/-
SHAFIUL HASSAN ASHIK
Head of Internal Audit and Compliance



PHARMA AIDS LIMITED
Statement of Cash Flows
for the 1st Quarter ended on September 30, 2022

Particulars	Note	Amount in Taka	
		1st July 2022 to 30th September 2022	1st July 2021 to 30th September 2021
A. Cash Flows from Operating Activities :			
Collection from Sales and others		82,354,838	71,939,771
Payment to suppliers and others		(77,395,928)	(58,524,082)
Tax paid		(4,478,554)	(2,796,356)
Financial expense paid		(60,547)	(106,218)
Net Cash Flows from Operating Activities	29.00	419,809	10,513,115
B. Cash Flows from Investing Activities :			
Acquisition of Fixed Assets		(131,600)	-
Related party loan		-	-
Net Cash Flows from Investing Activities		(131,600)	-
C. Cash Flows from Financing Activities:			
Dividend Payment		(126,193)	(246,958)
Loans & Advances		613,525	894,589
Net Cash Flows from Financing Activities		487,332	647,631
Net Cash Inflows/(Outflows)		775,541	11,160,746
D. Opening Cash & Cash Equivalent		24,906,967	19,976,942
E. Closing Cash & Cash Equivalent	7.00	25,682,508	31,137,688
F. Net Operating Cash Flows Per Share (NOCFPS)	28.00	0.13	3.37

Sd/-
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Chairman

Sd/-
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Managing Director

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Director

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Chief Financial Officer

Sd/-
SHAFIUL HASSAN ASHIK
Head of Internal Audit and Compliance



PHARMA AIDS LIMITED
Notes to the Financial Statements
For the 1st Quarter ended on September 30, 2022

2.00 Property, Plant & Equipment:

Cost:

Opening Balance

Additions during the year

Disposal during the period

Closing Balance

Depreciation:

Opening Balance

Charged during the year

Disposal during the period

Closing Balance

Written Down Value (WDV)

Amount in Taka	
1st July 2022 to 30th September 2022	1st July 2021 to 30th June 2022
207,559,162	202,858,826
131,600	4,700,336
-	-
207,690,762	207,559,162
135,284,272	127,461,930
1,895,077	7,822,342
-	-
137,179,349	135,284,272
70,511,413	72,274,890

Detail of addition of assets are shown in **Annexure-D** attached at the end of the Accounts.

3.00 Inventories:

Neutral Glass Tubes

Printing Materials

Packing Materials

Spare Parts

Finished Products

Total

75,514,547	54,092,897
4,566,745	6,696,931
1,662,954	1,951,730
246,930	244,630
592,254	688,022
82,583,430	63,674,210

Inventories as on September 30, 2022, are valued at lower of average cost and net realizable value.

4.00 Trade & Other Receivable:

Trade Receivables (4.01)

Other Receivables (4.02)

Total

114,976,536	123,512,529
28,564,818	29,306,316
143,541,355	152,818,845

Respecting the privacy of the parties, schedule of Trade and Other Receivables cannot be shown in Annual Report. IAS 24 as per management decision. There is no security arrangement for receivables.

4.01 Mentionable, few companies have suffered financially due to COVID-19 pandemic and changes in top management. As a result, recovery of receivables from those companies has been difficult and uncertain in future. Hence, 1% of Trade Receivables is kept as provision for bad debt.

4.02 These amounts are unsecured, but good and being realized gradually in the ordinary course of business. No provision was made for bad debt during the year under review.



5.00 Advance, Deposits & Prepayments:

5.01 Advance:

Against Staff Salary
HN Consultancy Service
Sunbird Trading Company
Best Business Bond (VAT Software)
Office Rent
Prepaid VAT
Advance in Others
Total

Amount in Taka	
1st July 2022 to 30th September 2022	1st July 2021 to 30th June 2022
30,390	36,390
100,000	100,000
1,105,000	900,000
100,000	100,000
141,669	166,668
4,801,178	2,858,681
609,654	909,654
6,887,891	5,071,393

5.02 Security Deposits:

Titas Gas
BTCL for Telephone
Bangladesh Rural Electrification Board (BREB)
REB
CDBL for DSE Server
Earnest Money
VAT Deposit (Excise Duty)
House Rent
Power Gas Trading for Oxygen Cylinder
S.N. Eng. Workshop for Oxygen Manifold
Total

1,487,740	1,487,740
3,000	3,000
10,000	10,000
382,804	382,804
100,000	100,000
4,149,314	4,016,514
451,472	451,472
200,000	200,000
400,000	400,000
80,000	80,000
7,264,330	7,131,530

AIT at Import Stage
AIT at Source
AIT paid in Cash

15,768,588	13,527,400
34,438,019	32,200,653
1,000,000	1,000,000
51,206,607	46,728,053
65,358,828	58,930,976

Total Advance, Deposits & Prepayments

6.00 L/C Margin and Others:

Raw Materials : Glass Tubes
Raw Materials : Colour
Total

3,618,045	7,213,214
179,176	-
3,797,221	7,213,214

7.00 Cash & Cash Equivalent:

Cash in Hand (Note 7.01)

340,983	165,681
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Cash at Bank (Note 7.02)

State Bank of India, Dilkusha Branch
Bangladesh Commerce Bank Ltd., Principal Branch
Al-Arafah Islami Bank Ltd., V.I.P. Road Branch
Pubali Bank Ltd., Naya Paltan Branch
Pubali Bank Ltd., Principal Branch

15,277	15,277
196,321	1,092,873
24,658,577	23,036,234
91,021	93,571
2,415	2,415



AB Bank Ltd., Chandra Branch
Dutch Bangla Bank Ltd., Foreign Exchange Branch
Dutch Bangla Bank Ltd., Bijoy Nagar Branch
IFIC Bank Ltd., Chandra Branch
Total Cash at Bank
Cash & Cash Equivalent

Amount in Taka	
1st July 2022 to 30th September 2022	1st July 2021 to 30th June 2022
294	294
148,310	149,542
221,507	344,147
7,804	6,934
25,341,525	24,741,286
25,682,508	24,906,967

- 7.01 The physical cash counting were taken place at the quarter end and found in order. Cash in hand has been verified by the Management at the closing of the quarter.
- 7.02 The Bank balance have been confirmed and reconciled with respective bank statements.

Effect of Foreign Exchange Rate Changes on Cash/Cash Equivalents:

The Company does not have any foreign currency account and does not do any export. 100% of finished goods are sold to the local pharmaceutical companies in local currency. Primary raw materials (glass tubes & color) are imported by sight L/C only, where payments are made at spot exchange rate mostly within 60-75 days from the L/C opening date. The Company never engages itself in forward booking of exchange rates and never holds any foreign currencies in hand or bank accounts. Therefore, effect of exchange rate changes on cash or cash equivalents is not applicable to the Company as per paragraph 28 of IAS 7 & 21. However, after the reporting period, since July 2022, the cost of importing primary raw materials, mainly neutral glass tubes, has increased significantly due to price increase by the Suppliers, and also due to the drastic depreciation of BD Taka against the US Dollar.

8.00 Share Capital:

Authorized Capital:

5,000,000 Ordinary Shares @ Tk. 10 each	50,000,000	50,000,000
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Issued, Subscribed & Paid up Capital:

3,120,000 Ordinary Shares of Tk.10/- each paid-up in full	31,200,000	31,200,000
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9.00 CSR Fund:**Balance as on 1st July, 2022**

Current Period expenses

Provision for the current Period @ 2%

Closing Balance as on September 30, 2022

Amount in Taka	
1st July 2022 to 30th September 2022	1st July 2021 to 30th June 2022
1,594,217	2,694,021
(552,942)	(1,795,101)
124,352	695,297
1,165,627	1,594,217

CSR Fund provision is made on the Net Profit after WPPF and Income Tax. The present balance of CSR Fund has been shown in Shareholder's Equity as per IAS-1.

10.00 Trade Payables:**2,097,264****1,417,218**

It represents the amount payable to the suppliers of different items

11.00 Loans & Advances:**Opening Balance**

Addition during the year

Paid during the year

Closing Balance

986,472	304,522
748,901	954,622
1,735,373	1,259,144
(135,376)	(272,672)
1,599,997	986,472

12.00 Liabilities for expenses:

Salary (H/O)

Gas Bill

Audit Fees

Incentive for Production

Electricity Bill

Water & Sewerage bill

VAT Payable

Leave Pay

Other Expenses (CDBL)

Total

381,436	11,000
375,765	556,107
218,500	218,500
7,174,187	6,352,712
648,124	19,135
8,670	12,534
1,943,994	1,134,146
11,397	30,288
31,000	31,000
10,793,073	8,365,422

13.00 Provision for expenses

Gratuity

Bad debt

20,740,193

20,596,960

1,149,765

1,235,125

21,889,958**21,832,085****14.00 Unclaimed/Undistributed Dividend****Opening Balance**

Add: Cash Dividend (2020-2021)

Less: Payment to Shareholders

Less: Transferred to CMSF*

Closing Balance (Note 14.01)

2,104,298	11,773,560
-	15,600,000
(126,193)	(16,519,300)
-	(8,749,962)
1,978,105	2,104,298

*As per BSEC Directive No. BSEC/CMRRCD/2021-386/03 dated January 14, 2021, the Company has transferred a total sum of Tk.8,749,962 (from FY 1987-88 to FY 2016-17 which were overdue for more than 3 years) from its unclaimed/undistributed cash dividend account to Capital Market Stabilization Fund (CMSF) SMD Account. Mentionable, the Company has also transferred a total of 77,750 unclaimed stock dividend to the CMSF B.O. Account during the FY 2021-2022.



Amount in Taka	
1st July 2022 to 30th September 2022	1st July 2021 to 30th June 2022

14.01 Year-wise Summary of Unclaimed/Undistributed Dividend as on September 30, 2022:

Financial Year	Amount in BDT	Amount in BDT
2017-2018	1,315,455	1,318,005
2018-2019	235,024	235,236
2019-2020	213,195	214,215
2020-2021	214,431	336,842
Total	1,978,105	2,104,298

15.00 Income Tax Payable:

Opening Balance	33,320,952	14,830,045
Provision for the Period (Current tax)*	2,237,366	18,508,033
Adjustment during the year	-	-
Employees Income Tax (Note 15.01)	160,271	(17,126)
Closing Balance as on September 30, 2022	35,718,589	33,320,952

*Provision for Current Year Tax as per Section-82C(2)(a) of Income Tax Ordinance, 1984.

15.01 Employees Income Tax:

Opening Balance	-	17,126
Deduction from salary	484,813	499,008
Payment/Adjusted during the period	(324,542)	(516,134)
Closing Balance as on September 30, 2022	160,271	-

15.02 Deferred tax liability/(Assets)

Deferred tax assets and liabilities have been recognized and measured in accordance with the provisions of IAS 12 Income Taxes. Related deferred tax (expense)/income has been disclosed in Note 15.02.a. The components of deferred tax assets and liabilities are given below:

Particulars	Carrying amount	Tax base value	Taxable (deductible) temporary difference	Applicable tax rate	Deferred tax liability/(assets)
Property, Plant & Equipment	70,511,413	48,265,244	22,246,169	22.50%	5,005,388
Gratuity	20,740,193	-	(20,740,193)	22.50%	(4,666,543)
Balance as on 30th September 2022	91,251,606	48,265,244	1,505,976	-	338,845

Particulars	Carrying amount	Tax base value	Taxable (deductible) temporary difference	Applicable tax rate	Deferred tax liability/(assets)
Property, Plant & Equipment	72,274,890	50,471,060	21,803,830	22.50%	4,905,862
Gratuity	20,596,960	-	(20,596,960)	22.50%	(4,634,316)
Balance as on June 30, 2022	92,871,850	50,471,060	1,206,870	-	271,546



Amount in Taka	
1st July 2022 to 30th September 2022	1st July 2021 to 30th June 2022

15.02a Deferred tax (Expense)/Income

Opening balance of deferred tax liability	271,546	-
Closing balance of deferred tax liability	338,845	271,546
	(67,299)	(271,546)

16.00 Liabilities for WPPF:

Opening Balance	2,677,221	3,715,681
Provision for the year	426,114	2,677,221
Payment made during the year	(714,015)	(3,715,681)
Closing Balance as on September 30, 2022	2,389,320	2,677,221

17.00 Liabilities for Provident Fund:

Opening balance	491,730	3,019,849
Employees' Contribution	236,802	834,117
Employer's Contribution	195,874	738,229
Employees' & Employer's Interest	12,434	276,060
Payment	(284,070)	(4,376,525)
Closing Balance as on September 30, 2022	652,770	491,730

18.00 Net Assets Value (NAV) per share for the period calculated as follows:

Total Assets	391,474,755	379,819,102
Less: Total Liabilities	(77,457,921)	(71,466,944)
Net assets	314,016,834	308,352,158
Weighted average number of ordinary shares	3,120,000	3,120,000
Net Assets Value (NAV) per share*	100.65	98.83

* NAV has increased due to overall increase in asset, mostly due to significant increase in inventory.

19.00 Related Party Transactions

Excelsior Garments Ltd.	-	371,804
Excelsior Corporation Ltd.	1,072,136	1,072,136
Excelsior Shoes Ltd.	261,769	261,769
Closing Balance as on September 30, 2022	1,333,905	1,705,709



20.00 Net Sales Revenue:

Gross Sales
Less: VAT
Less: Discount on Sales
Net Sales

Amount in Taka	
1st July 2022 to 30th September 2022	1st July 2021 to 30th September 2021
85,867,803	100,712,678
(11,200,148)	(13,136,436)
(1,590,307)	(1,843,009)
73,077,348	85,733,233

21.00 Cost of Goods Sold:

Raw Materials (Glass Tubes)
Printing Materials
Packing Materials
Spare Parts
Salary & Wages
Bonus
Fuel for Production
Electricity
Gas Consumption
Oxygen for Production
Factory Maintenance
Machine Maintenance
Staff benefit & Welfare
Renewal & Registration
Entertainment Expenses
Labour Charge
Depreciation
Telephone & Postage
Duties & Taxes
Conveyance Exp.
Printing & Stationery
Donation
Legal Expenses
Carriage Inward
Internet Bill
Incentive
Gratuity
Misc. Expenses
Total Cost of Goods Manufactured
Add: Opening Stock of Finished Goods
Less: Closing Stock of Finished Goods
Net Cost of Goods Sold

29,815,506	32,342,091
2,258,049	2,456,744
2,667,180	2,571,208
231,176	211,150
5,964,278	5,654,330
540,634	512,459
368,730	141,900
1,709,261	1,545,858
4,181,378	1,921,826
2,424,913	2,580,785
37,559	217,204
94,978	182,060
905,265	667,457
11,000	114,340
21,492	52,122
21,990	16,480
1,632,154	1,782,770
7,390	6,100
45,150	62,810
22,522	6,974
13,218	6,753
16,500	20,800
3,850	2,000
216,400	-
3,410	3,410
484,000	1,015,238
535,656	203,678
11,208	13,059
54,244,847	54,311,606
688,022	388,748
54,932,869	54,700,354
(592,254)	(577,886)
54,340,615	54,122,468

22.00 Administrative & Selling Expenses:

Salary & Remuneration
Bonus
Conveyance
Entertainment
Office Rent
House Rent
Printing & Stationery
Telephone
Postage
Carriage Outwards
Books & Periodicals
Tours & Travels
Renewal & Registration
Depreciation

6,434,964	6,156,804
475,900	479,000
46,012	36,726
65,821	43,852
279,702	260,111
248,000	248,000
31,306	26,083
12,444	16,815
960	830
296,275	367,105
2,510	2,120
1,500	1,900
60,932	78,255
262,923	156,334



Amount in Taka		
	1st July 2022 to 30th September 2022	1st July 2021 to 30th September 2021
Fuel for Vehicles	153,575	115,716
Vehicles Maintenance	79,382	42,630
Corporate Expenses	150,000	150,000
Advertisement Exp.	-	10,600
Car Insurance	57,525	57,525
Canteen Subsidy	33,908	44,964
Business Promotion	144,275	137,450
Board Meeting Fee	40,000	-
Office Maintenance	82,526	69,519
Legal expense	3,000	-
Internet Expenses	20,140	18,760
Best Business Bond Ltd.(Software)	12,600	12,600
Electricity Bill	53,745	41,525
Water & Sewerage Bill	8,670	27,980
Incentive	396,000	907,000
Gratuity	357,104	204,075
Bad debt expense	(85,360)	-
Misc. Expenses	1,450	500
Total	9,727,789	9,714,779
23.00 Other Income:		
Sale of Wastage	-	-
Less: VAT	-	-
Total Other Income	-	-
24.00 Financial Cost:		
Interest on Short Term Loan	52,700	97,782
Bank Charges	7,847	8,436
Total Financial Cost	60,547	106,218
25.00 Remuneration and other facilities for 4 Directors		
Remuneration	2,820,000	2,460,000
House rent	248,000	248,000
Bonus	-	-
Conveyance	-	-
	3,068,000	2,708,000
26.00 Salary and other facilities for 8 / 9 Executives		
Salary	2,572,500	2,498,850
House rent	-	-
Utilities	-	-
Bonus	392,000	357,000
Conveyance	-	-
	2,964,500	2,855,850



27.00 Basic Earning Per Share (EPS):

Net Profit after Tax

Number of ordinary shares

Earning Per Share (EPS)*

Amount in Taka	
1st July 2022 to 30th September 2022	1st July 2021 to 30th September 2021
6,217,618	16,082,924
3,120,000	3,120,000
1.99	5.15

* EPS has significantly decreased compared to previous year's 1st quarter. This is because previous year's (FY 2021-2022) unaudited quarterly statements were not affected by the following four factors, which were later applied at the year end and reflected in the audited annual financial statements:

- Application of deferred tax expense & deferred tax liability
- Application of provision for bad debt expenses
- Changes in accounting estimates with respect to provision for gratuity
- Write-off of an unsettled VAT case that was shown as an asset in prior years

Apart from that, the adverse effects of the ongoing geo-political conflict in Europe have started to take a toll on the Company's profitability. Current year's 1st quarter Net Sales have decreased by 14.76% compared to previous year's 1st quarter due to severe hamper in production resulting from frequent electricity load shedding and shortage of gas & fuel supply. Expenses, especially imported raw materials (glass tubes), printing materials, packing materials, gas consumption, and fuel for production have significantly increased due to inflation, price hike by the suppliers, and drastic depreciation of BD Taka against US Dollar. Besides, selling price of finished goods (ampoules) remained unchanged due to severe competition with the local and foreign suppliers. To stay competitive, increasing the selling price has not been possible.

28.00 Net Operating Cash Flows Per Share (NOCFPS) :

Net Operating Cash Flows Per Share has been Calculated as follows:

Net Cash Flows from Operating Activities

Number of Ordinary shares

Net Operating Cash Flows Per Share (NOCFPS)*

419,809	10,513,115
3,120,000	3,120,000
0.13	3.37

* NOCFPS has decreased compared to previous year's 1st quarter mostly because of significant increase in payment to suppliers for import of glass tubes, the amount of which drastically increased due to foreign exchange rate hike. Also, there's been a significant increase in tax payment due to tax deducted at source (TDS) by the buyers during the 1st quarter of FY 2022-2023.

29.00 Reconciliation from Net Profit to Net Operating Cash Flow: (September 30, 2022)

Disclosure with calculation: as per Clause 5(2)e of the BSEC Notification No. BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June, 2018 :

Particulars	1st July 2022 to 30th September 2022	1st July 2021 to 30th September 2021
Profit from Operation	9,008,944	21,895,986
Depreciation	1,895,077	1,939,104
Financial Cost	(60,547)	(106,218)
Inventories (Increase)/Decrease	(18,909,220)	(7,396,411)
Trade and Other Receivables (Increase)/Decrease	9,277,490	(13,793,462)
Advance, Deposits & Prepayments (Increase)/Decrease	(1,949,298)	53,628
L/C Margin & Others (Increase)/Decrease	3,415,993	9,516,660
CSR Fund Payment	(552,942)	(386,316)
Trade Payable Increase/(Decrease)	680,046	170,674
Liabilities for expenses Increase/(Decrease)	2,427,651	1,842,253
Payment of WPPF	(714,015)	(871,504)
Liabilities for Provident Fund Increase/(Decrease)	161,040	445,077
Provision for expense Increase/(Decrease)	57,873	-
Employee tax Liability Increase/(Decrease)	160,271	-
Tax paid	(4,478,554)	(2,796,356)
Total	419,809	10,513,115



PHARMA AIDS LIMITED

Schedule of Property, Plant & Equipment

As on September 30, 2022

SI No.	Category of Assets	Cost				Rate	Depreciation			Written down value as on 30-09-22
		Balance as on 01-07-22	Addition during the Period	Disposal/ Adjustment	Total as on 30-09-22		Balance as on 01-07-22	Charged during the Period	Disposal/ Adjustment	
01	Land	80,811	-	-	80,811	-	-	-	-	80,811
02	Building	14,285,160	-	-	14,285,160	5%	6,635,900	95,616	-	6,731,516
03	Plant & Machinery	167,005,131	-	-	167,005,131	10%	112,129,905	1,371,881	-	113,501,786
04	Air Compressor	640,000	-	-	640,000	10%	160,480	11,988	-	172,468
05	Electrical Installation	1,641,282	-	-	1,641,282	10%	424,580	30,418	-	454,998
06	Electrical Equipment	561,679	-	-	561,679	10%	419,727	3,549	-	423,276
07	Office Equipment	674,594	19,600	-	694,194	15%	527,823	6,036	-	533,859
08	Furniture & Fixture	770,888	-	-	770,888	15%	592,596	6,686	-	599,282
09	Gas Line Installation	701,845	-	-	701,845	10%	587,270	2,864	-	590,134
10	Oxygen Generator	5,180,583	-	-	5,180,583	20%	4,201,165	48,971	-	4,250,136
11	Air Cooler	868,141	-	-	868,141	20%	393,544	23,730	-	417,274
12	Mobile Scissor Lift	483,447	-	-	483,447	20%	204,981	13,923	-	218,904
13	Motor Vehicles	13,215,410	-	-	13,215,410	20%	8,086,852	256,428	-	8,343,280
14	Sundry Assets	1,450,191	112,000	-	1,562,191	15%	919,449	22,987	-	942,436
	Total 30-09-2022	207,559,162	131,600	-	207,690,762		135,284,272	1,895,077	-	137,179,349
	Total 30-06-2022	202,858,826	4,700,336	-	207,559,162		127,461,930	7,822,342	-	135,284,272

Depreciation Charge for the Period has been allocated as follows:

Manufacturing Overhead (Cost of Goods sold)
Administrative & Selling Expenses

30-09-2022
1,632,154
262,923
1,895,077

30-06-2022
7,173,962
648,380
7,822,342

